

April 10, 2008

Quy Vuong
Federal Election Commission
Washington DC 20463

Re: Kutak Rock LLP Political Action Committee
ID# C00160986
Year End Report (7/1/07 - 12/31/07)

Dear Mr. Vuong,

This letter is in response to your letter dated March 19, 2008.
The Kutak Rock LLP Political Action Committee does not have any
administrative expenses for the period 7/1/07 through 12/31/07.
The PAC is administered by a volunteer committee.
The PAC does not have an office as administration is handled on the
premises of Kutak Rock LLP.

Thank you.
